

**Massachusetts AIDS Fund**  
**Balance Sheet - Statutory Basis**

June 30, 2002  
 (Amounts in thousands)

	<u>2002</u>	<u>2001</u>
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 100	\$ 200
Total assets.....	<u>\$ 100</u>	<u>\$ 200</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ 46	\$ 57
Total liabilities.....	<u>46</u>	<u>57</u>
Fund balance:		
Designated for specific purpose.....	54	143
Total fund balance (deficit).....	<u>54</u>	<u>143</u>
Total liabilities and fund balance.....	<u>\$ 100</u>	<u>\$ 200</u>

**Massachusetts AIDS Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 2002  
 (Amounts in thousands)

	2002	2001
<b>REVENUES AND OTHER FINANCING SOURCES</b>		
Revenues:		
Miscellaneous.....	\$ 163	\$ 184
Total revenues.....	163	184
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other financing sources.....	163	184
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Expenditures:		
Health and human services.....	252	407
Total expenditures.....	252	407
Other financing uses:		
Operating transfers out.....	-	-
Total other financing uses.....	-	-
Total expenditures and other financing uses.....	252	407
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses.....	(89)	(223)
Fund balance (deficit) at beginning of year.....	143	366
Fund balance (deficit) at end of year.....	\$ 54	\$ 143